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May 23, 2006

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Subject: REQUEST FOR REFUND TO DEPOSIT ACCOUNT

Deposit Account No. 14-1140
Statement Date: April 2006
Date Posted: April 11, 2006
Seq: 2; Posting Ref Text: 09828226
Confirmation No.: 5634
Fee Code: 2252; \$ 225.00
Our Ref: 3598-2

To whom it may concern:

Regarding the Monthly Statement of Deposit Account dated April 2006 (copy attached), we believe there is a fee related error therein, which has resulted in a charge to our Deposit Account that appears to be unwarranted. Please refer to the following explanation and issue a refund as soon as possible.

No extension of time fee was due with the filing of the Appeal Brief on April 5, 2006. The Appeal Brief was due April 6, 2006 (one month from the date of Notice of Panel Decision from Pre-Appeal Brief Review dated March 6, 2006). Therefore, the filing of the Appeal Brief on April 5, 2006 was timely. Please credit Deposit Account No. 14-1140 in the amount of \$ 225.00.

Thank you for your time and assistance, and if you have any questions, please do not hesitate to call me at the above number.

Very truly yours,

NIXON & VANDERHYE P.C.

By: Alan M. Kagen
Alan M. Kagen

AMK:jls
Enclosure

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- Sales Receipt -

04/11/2006 TMCBRIDE 00000002 141140 09828226
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Adjustment date: 06/21/2006 SDENBOB1
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